

year shall attach to all real property subject to such taxes on the first day of June annually shall be paramount to all other liens and continue until such taxes, with any penalty which shall accrue thereon, shall be paid. All personal property in said city subject to taxation shall be liable to be seized and sold for taxes by said tax collector, and the personal property of any deceased person therein shall be liable in the hands of any executor or administrator for any tax due on the same by any testator or intestate; and any property, whether real or personal, in said city, conveyed or assigned after the first day of June in any year to any trustee or trustees, assignee or assignees for the benefit of creditors shall be liable in the hands of such trustee or trustees, assignee or assignees, for all taxes levied, laid or assessed upon the same in that year, and may be sold for the payment of such taxes in the same manner as if such conveyance or assignment had not been made.

SEC. 49. The fiscal year of said city shall begin with the first day of June in every year.

SEC. 50. The poll taxes and *ad valorem* taxes of said city shall become due on the first day of September in every year.

SEC. 51. Whenever any taxes in said city shall be due and unpaid, the tax collector thereof shall proceed to collect the same as follows:

(1.) If the person charged have personal property anywhere in the county of Buncombe of a value as great as the tax charged against him or against his property, said tax collector shall seize and sell the same as the sheriff is required to sell personal property under execution.

(2.) If the person charged have not personal property to be found in said county of Buncombe of a value as great as the tax charged against him and his property, said tax collector shall levy upon the lands of the delinquent in said county of Buncombe, or any part of such lands, and, after due advertisement, sell the same for the payment of said taxes. Such advertisement shall be made in some newspaper published in said county of Buncombe for at least twenty days immediately preceding such sale, and by posting a notice of such sale at the court house door in said city at least twenty days before such sale, which shall contain at least a concise description of the real estate to be sold, the name of the person who appears upon the tax list as owner thereof, the amount of taxes for which said sale is to be made and the day and place of such sale. Said tax collector may divide such real estate into as many parts as he may deem convenient, employing if necessary a surveyor for that purpose, and in such case shall sell as much

Lien of taxes attaches to real property on June 1st. Taxes paramount, and continue until taxes and penalty paid. Personal property liable to seizure. Deceased person's property liable for taxes in hands of executor or administrator.

Property in trustees' hands also liable.

Fiscal year begins June 1.

Poll and *ad valorem* taxes, when due.

Taxes due and unpaid, duty of tax collector.

Personal property to be seized and sold first.

No personal property, or insufficient, then land shall be levied on.

Lands to be sold after 20 days' advertisement, and posting notice at court house door.

Advertisement, what to contain.

Real estate may be divided. Sufficient quantity to be sold for taxes.